



Wisconsin Department of Revenue

2006 Handbook for

FEDERAL/STATE ELECTRONIC FILING Of Individual Income Tax Returns

FORWARD

Welcome to the Wisconsin Department of Revenue Electronic Filing Program!



Electronic Filing (ELF) benefits tax practitioners, taxpayers, and revenue agencies.

WHAT'S NEW?

- **Credit for Net Income Tax Paid to Another State, Schedule OS**, can be filed electronically. Mail the 2005 Wisconsin Form W-RA with all the required attachments to Wisconsin Department of Revenue, PO Box 8967, Madison, WI 53708-8967, within 48 hours after receipt of Wisconsin acknowledgement. See page 4.
- **Veterans and Surviving Spouses Property Tax Credit**, can be filed electronically. Mail the 2005 Wisconsin Form W-RA with all the required attachments to Wisconsin Department of Revenue, PO Box 8967, Madison, WI 53708-8967, within 48 hours after receipt of Wisconsin acknowledgement. See page 4.
- **New Rejection Codes**. See pages 7 and 8, VIII Rejected Returns.

IMPORTANT INFORMATION

- **Electronic Filing Mandate**. Beginning January 1, 2004, practitioners who filed 100 or more 2002 individual income tax returns in 2003 are required to file returns electronically. The threshold will be 100 returns for future years. For more information visit www.dor.state.wi.us/eserv/rule.html.
- **Form 8453W is no longer required**. The taxpayer's act of filing their Wisconsin tax return electronically by a tax preparer, will be considered a declaration under penalties of law that the Wisconsin tax return and all attachments are accurate and complete to the best of the taxpayer's knowledge.
- **Homestead, Farmland Preservation, Net Income Tax Paid to Another State, and Veterans and Surviving Spouses Property Tax Credit**. When filing these claims, you must mail documents with Wisconsin Form W-RA, *Wisconsin Required Attachments for Electronic Filing*. See pages 8 and 9. If not filing claims, retain for four years the wage, withholding, and other income statements. EROs may be required to submit certain forms later when notified by the Wisconsin Department of Revenue.
- **Homestead Credit, Schedule H**. An individual's Wisconsin income tax return and homestead credit claim must be electronically filed at the same time. When you file a homestead credit claim electronically, you must key and transmit the rent certificate and/or tax bill information as part of the electronic record. Mail the 2005 Wisconsin Form W-RA with all required attachments to Wisconsin Department of Revenue, **PO Box 8977**, Madison, WI 53708-8977, within 48 hours after receipt of the Wisconsin acknowledgment. See pages 3 and 4.
- **Farmland Preservation Credit, Schedule FC**. Mail the 2005 Wisconsin Form W-RA with all required attachments to Farmland Preservation Credit Unit, Wisconsin Department of Revenue, PO Box 8967, Madison, WI 53708-8967, within 48 hours after receipt of Wisconsin acknowledgment. See page 4.
- **State-Only Returns**. Electronically file state-only returns if your software vendor supports it. See pages 6 and 7. For more information visit www.dor.state.wi.us/taxpro/index.html.
- **Original electronic return showed an amount due**, and you are filing an amended return to correct an error on this return, mail the amended to: Wisconsin Department of Revenue, PO Box 8949, Madison, WI 53708-8949 with a note stating "Cancel the bill per the amended return."
- **Wisconsin Free-File** is available for practitioners.
- **Pay tax due with 2005 Form EPV, *Electronic Payment Voucher***, not Form 1-ES. See page 13.
- **DOR has a practitioner website** at www.dor.state.wi.us/taxpro/index.html.
- **DOR has a practitioner list serve** at www.dor.state.wi.us/taxpro/index.html

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I. INTRODUCTION

All participants in the Wisconsin Federal/State ELF Program (the tax practitioners, IRS, software developers, and transmitters) are our partners. Participants in electronic filing are:

Electronic Return Originator (ERO) A firm, organization or individual that works directly with the taxpayer to prepare a tax return for the purpose of producing and transmitting an electronic tax return. An ERO can also collect a prepared tax return for the purpose of producing and/or transmitting an electronic tax return.

Transmitter A firm, organization, or individual that transmits electronic returns directly to the IRS.

Software Developer A firm, organization, or individual that designs software for the purpose of formatting returns in accordance with Wisconsin's electronic return specifications and may also transmit electronic returns to the IRS.

The Federal/State ELF Program combines both the federal and state return data into one electronic file. The record created is transmitted to the IRS. The IRS checks the data for proper format, acknowledges receipt of the data to the transmitter, and makes the accepted state data package available to the State for retrieval.

This Wisconsin handbook is designed to supplement the information in the IRS Publication 1345, *Handbook for Electronic Return Originators of Individual Income Tax Returns*, with information specific to Wisconsin electronic filing. All rules and regulations outlined in IRS Publication 1345 apply to Wisconsin Federal/State ELF participants.

II. ACCEPTANCE IN THE WISCONSIN ELECTRONIC FILING PROGRAM

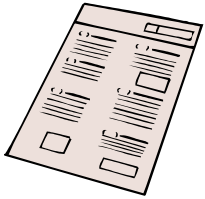


Wisconsin Federal/State ELF participants must be accepted in the IRS electronic filing program and comply with the following requirements:

- 1) Agree to follow all requirements, specifications, and procedures in this publication and in the IRS Publications 1345 and 1346, *IRS Specifications for Electronic Filing*, Revenue Procedure 90-62.
- 2) Mail or FAX to the Wisconsin Department of Revenue (WDOR) a copy of their approved federal Form 8633 and EFIN (Electronic Filing Identification Number) assigned by the IRS. Participants who are not sole proprietors must provide a list of all officers' and/or partners' full names, addresses, and social security numbers.
- 3) Meet WDOR suitability requirements.
- 4) Pass the suitability as described in IRS Publication 1345, Chapter 4 since acceptance by the IRS is a precondition to participation in the Wisconsin ELF Program.
- 5) Be in good standing with WDOR for both business and personal tax liabilities.
- 6) Receive an acceptance letter from the WDOR Electronic Filing Unit. They will be mailed late December 2005.

III. ACCEPTANCE TESTING FOR SOFTWARE DEVELOPERS

Software developer acceptance testing consists of three phases, which occur in the following sequence:



- 1) Testing the federal return with the IRS through the normal acceptance process. This process is described in Publication 1345, Chapter 4.
- 2) Testing generic and unformatted records with the IRS.
- 3) Testing the State return with WDOR.

When the first two steps are successfully completed, the IRS notifies WDOR that the software has been accepted and schedules state acceptance testing. Using the returns in the Wisconsin Test Package, the software developer transmits federal and state returns to the IRS to be tested for acceptance through the federal system. Examples of items to be checked include:

- Record/data expansion
- Correct format of state record
- Record balancing
- Consistency checks and presence of entity fields
- Data transmission in readable format

After software developers pass the IRS testing, WDOR will begin testing transmissions and subject them to internal testing. Detailed information on the Wisconsin testing is published in “*Federal/State Electronic Filing Technical Specifications For Software Developers, Tax Year 2005*” which can be found on our website at www.dor.state.wi.us/taxpro/develop.html or by browsing web pages “Tax Practitioner” then “Software Developers.”

WDOR will notify software developers when its testing is complete and their software has been approved for use. Distribution of untested software could cause Wisconsin returns to be rejected.

IV. COMPONENTS OF AN ELECTRONIC RETURN

A Wisconsin electronic income tax return contains the same information as a comparable return filed entirely on paper and consists of two parts:



- 1) Data transmitted electronically to WDOR through the IRS, using the generic and unformatted records, and
- 2) Paper documents that contain information that cannot be electronically transmitted, such as taxpayer documents prepared by third parties.

For tax year 2005, the following forms and schedules can be transmitted electronically and are considered the **electronic** portion of the return:

- 1) All federal individual income tax forms and schedules allowed by the IRS appears in their publication *Handbook for Electronic Filers* (IRS Publication 1345)
- 2) Form 1, Wisconsin Income Tax Return
- 3) Form 1A, Wisconsin Income Tax Return

- 4) Form WI-Z, Wisconsin Income Tax Return
- 5) Schedule DI, Dairy Investment Credit
- 6) Schedule FC, Wisconsin Farmland Preservation Credit
- 7) Schedule H, Wisconsin Homestead Credit Claim
 - a. Rent Certificate and Shared Living Expenses
 - b. Property Tax/Sale of Home Information
 - c. Homestead Credit Notes
- 8) Schedule I, Adjustment to Convert 2005 Federal Adjusted Gross Income and Itemized Deductions to the Amounts Allowable For Wisconsin
- 9) Schedule MS, Manufacturer's Sales Tax Credit
- 10) Schedule MT, Wisconsin Alternative Minimum Tax
- 11) Schedule OS, Credit for Net Income Tax Paid to Another State
- 12) Schedule RS, Recycling Surcharge
- 13) Schedule U, Underpayment of Estimated Tax by Individuals and Fiduciaries
- 14) Schedule VC, Venture Credit
- 15) Schedule WD, Capital Gains and Losses
- 16) Schedule 2440W, Wisconsin Disability Income Exclusion
- 17) Schedule EIC-A, Wisconsin Earned Income Credit Qualifying Children
- 18) *Wisconsin Forms require an accompanying copy of the taxpayer's federal return. The software developer will fulfill this requirement by copying the federal data into the unformatted records of the state packet before transmitting returns to the IRS.*

Note: Software companies may not support all schedules above.

The WDOR **non-electronic** portion of the return consists of three parts that will be:

- 1) **Retained by the ERO** for four years unless notified to submit by WDOR
 - Copies of Form W-2, W-2G or 1099R, normally attached to a paper return (except when homestead, farmland preservation, net tax paid to another state, and veterans and surviving spouses property tax credit claims are filed)
- 2) **Sent by the ERO** to WDOR **within** 48 hours after Wisconsin acknowledgment is received
 - **Homestead Credit Claims** - The ERO must mail the Wisconsin Form W-RA, along with all the required attachments (W-2s, W-2Gs, 1099Rs, original rent certificate(s) and/or copy(s) of the 2005 property tax bill(s) payable in 2006, deeds, legal documents/statements and all Schedule H attachments as instructed in the Schedule H Instructions) to:

When using US Postal Service
Wisconsin Department of Revenue
PO Box 8977

When using other mail service provider:
Wisconsin Department of Revenue
Mail Opening - Mail Drop 1-151

Madison, WI 53708-8977

2135 Rimrock Rd
Madison, WI 53713

The Form W-RA for any return including a Homestead Credit should be mailed to the above address, regardless of the other credits claimed.

- **Farmland Preservation Credit Claims** – The ERO must mail the Wisconsin Form W-RA, along with all the required attachments (W-2s, W-2Gs, 1099Rs, 2005 Real Estate tax bills and all other Schedule FC attachments listed in the 2005 Schedule FC instructions) to:

When using US Postal Service

Wisconsin Department of Revenue
PO Box 8967
Madison, WI 53708-8967

When using other mail service provider:

Wisconsin Department of Revenue
Mail Opening - Mail Drop 1-151
2135 Rimrock Rd
Madison, WI 53713

- **Credit for Net Income Tax Paid to Another State** – The ERO must mail the Wisconsin Form W-RA, along with all the required attachments listed in the 2005 Schedule OS instructions (other state income tax return(s), withholding statement(s), Wisconsin Schedule(s) 5K-1, 3K-1 or federal Schedule(s) K-1 and statements) to:

When using US Postal Service

Wisconsin Department of Revenue
PO Box 8967
Madison, WI 53708-8967

When using other mail service provider:

Wisconsin Department of Revenue
Mail Opening - Mail Drop 1-151
2135 Rimrock Rd
Madison, WI 53713

- **Veterans and Surviving Spouses Property Tax Credit** – The ERO must mail the Wisconsin Form W-RA, along with your real estate tax bill(s) for all taxes paid in 2005 and your DVA (Wisconsin Department or Veterans Affairs) verification to:

When using US Postal Service

Wisconsin Department of Revenue
PO Box 8967
Madison, WI 53708-8967

When using other mail service provider:

Wisconsin Department of Revenue
Mail Opening - Mail Drop 1-151
2135 Rimrock Rd
Madison, WI 53713

3) **Retained by taxpayer** in case required to submit at a later date

- Form 8322, Release of Claim to Exemption for Child of Divorced or Separate Parents
- Form W-2s, W-2Gs, 1099Rs
- Copies of any other documents that support the information on the tax return

Regarding Attachments...

Send the Form W-RA, along with supporting documentation only when filing Homestead Credit, Farmland Preservation, Net Income Tax Paid to Another State, or Veterans and Surviving Spouses Property Tax Credit claims. Otherwise, keep all documentation with the taxpayer's records. If there is a question about the return, the taxpayer may be asked to submit supporting documents.

Exclusions from electronic filing for tax year 2005

Do not include the following forms or schedules, they are **NOT accepted** in the Wisconsin ELF program:

- 1) All returns and schedules excluded by the IRS in Publication 1345, Chapter 4
- 2) Form 1NPR, Nonresident and Part-Year Resident Income Tax Return
- 3) Form 1X, Amended Income Tax Return
- 4) Form 2, Fiduciary Income Tax
- 5) Returns requiring one or more of the following schedules:
 - a) Form I-804, Claim for Decedent's Wisconsin Income Tax Refund
 - b) Schedule T, Transitional Adjustments
- 6) Returns with entries for:
 - a) Development Zone Credit
 - b) Economic Zone Credit
 - c) Historic Rehabilitation Credit
 - d) Technology Zone Credit
- 7) Short period returns
- 8) Fiscal Year Returns
- 9) Returns after April 17 without a Federal Extension
- 10) Schedule H Homestead credit claims that have:
 - a) More than four (4) rent certificates
 - b) More than four (4) separate rental amounts on line 11a and 11b
 - c) More than six (6) separate tax bills
 - d) Tax bills for adjoining property where the owner name and type are different than the owner name and type on the home tax bill. Exception: If the taxpayer's ownership share of the home tax bill taxes after any Schedule 1, 2, and/or 3 reduction (on page 3 of Schedule H) is \$1,450 or more, you may still file electronically. If this exception applies, don't enter the adjoining tax bill information from any tax bill where the owner name and type are different than the home tax bill.
 - e) Already filed an Income tax return electronically.

V. CHECKING THE DATA PRIOR TO TRANSMISSION



The only way to correct a transmitted return is by filing an amended return on paper. Customer satisfaction, elimination of paper return handling, and other advantages of filing electronically are quickly lost when an amended return must be filed to correct an error or customers receive adjustment notices. Conduct a quality control check of all returns and attachments prior to transmission. Be certain that:

- Taxpayer names, addresses, and social security numbers are correct.

- Names and social security numbers of dependent children are exactly as shown on their social security cards.
- Wages and withholding amounts are keyed correctly.
- Withholding amount keyed is Wisconsin withholding and is not withheld to another state. Look for Wisconsin in box 15 on the W2 Wage and Tax Statement.
- Your software creates the appropriate form. For example, if your customer has additions to and/or subtractions from Wisconsin taxable income, your software should prepare a Form 1.
- Payment vouchers (Form EPV for electronic return) are for the same tax year as the return. For a 2005 tax year return, the 2005 Form EPV should be submitted with the balance due.

VI. TRANSMITTING THE ELECTRONIC RETURN

Wisconsin returns included in the Federal/State ELF Program are transmitted to the IRS Kansas City Service Center, Kansas City, Missouri, along with the associated federal returns. Transmissions must be accomplished according to IRS procedures. All Wisconsin returns must include a copy of the corresponding federal return in the unformatted records.

A State-Only return may be filed, if your software developer supports it. The return is still transmitted through the IRS. Transmissions must be accomplished according to IRS procedures. All Wisconsin returns must include a copy of the corresponding federal return in the unformatted records. Possible reasons to file a State-Only return:

- 1) No federal filing requirement
- 2) Federal return has already been filed
- 3) Filing as married filing separate
- 4) Original state filing was rejected

Note: The IRS acknowledges only the transmission of federal return data. EROs must wait for the state acknowledgment to be sure that WDOR has received the state related data.

In the Federal/State ELF Program the IRS provides acknowledgment of federal acceptance to the ERO. The state data is made available to WDOR within 24 hours for retrieval. WDOR will not receive any state data associated with a rejected federal return.

In the State-Only program, the state data is made available to WDOR within 24 hours for retrieval.

Note: *The IRS acknowledges only that it received the federal data. The IRS acknowledgment is not an indication that the WDOR has “accepted” the state return. See Section VII. If your software vendor supports State-Only and your Wisconsin return was rejected, you can resubmit the return.*

VII. ACKNOWLEDGMENT OF THE WISCONSIN RETURN



Wisconsin retrieves the state electronic returns from the IRS every business day, from January through July, and performs further acceptability tests. The results of these tests are posted in the state return acknowledgments. A data file of state return acknowledgments is sent back to IRS and made available to the transmitters every business day. Between August and October

Wisconsin retrieves returns only on Wednesdays and posts acknowledgments on Thursdays.

Starting this tax season the Wisconsin acknowledgments will be sent to the IRS and the transmitter will retrieve the Wisconsin acknowledgment the same way as they do their federal acknowledgment.

- Wisconsin acknowledgments will be available 48 to 72 hours after transmission of tax returns except during the off-season (August - October) when Wisconsin acknowledgments will be available only one time per week.
- Taxpayers may e-file on the due date (April 17th) but will not receive Wisconsin acknowledgment for 2-3 days afterwards. Timeliness of the return is determined by the transmission date, not the acknowledgment date.

Note: Payments for balance due returns are due on April 17th and can be made by direct debit, credit card or paper check. (See Section XVI for details on how to make payments.)

The best source of information on how to retrieve acknowledgments for Wisconsin returns is from your software developer.

Errors detected during acceptability testing are listed on your Wisconsin acknowledgment. Error codes are described in Attachment B.

If acknowledgment of a Wisconsin return is not received within five business days after the IRS acknowledgment of acceptance, contact your software developer or if you transmit directly to the IRS, contact the Wisconsin Department of Revenue.

VIII. REJECTED RETURNS

The following Wisconsin electronic returns will be rejected:



- 1) Duplicate returns
- 2) Test returns
- 3) Returns sent by preparers who are not authorized as a Wisconsin ERO
- 4) Record could not be processed or formatted
- 5) State-Only return filed without federal information in the unformatted record
- 6) Taxpayer Last Name is blank
- 7) Taxpayer First Name is blank
- 8) Taxpayer SSN is not equal to the Federal Primary SSN
- 9) Address is blank
- 10) City is blank
- 11) Filing as Married – Spouse First Name missing
- 12) Filing as Married – Spouse SSN missing
- 13) Form 1, field 665 must equal the sum of fields 785, 790, 795, 800 and 805

- 14) Form 1, when any of the fields 785, 790, 795, 800, or 805 is greater than zero, the corresponding code filed must be filled in
- 15) Schedule H, a Schedule H and Schedule FC cannot both be filed
- 16) Schedule H, when more than one tax bill exists, number of acres and assessed value of land must be provided for each tax bill
- 17) Schedule H, not all of the needed property tax bill information is provided
- 18) Schedule H, homestead credit amount is not claimed on Form 1 or Form 1A
- 19) Schedule H, missing seller's closing statement information, dates of occupancy, and/or selling price, expense of sale and adjusted basis of home sold
- 20) Schedule H, ownership percentage missing when ownership type is self and/or spouse and other
- 21) Schedule H, ownership percentage missing when seller ownership type is and/or spouse and other
- 22) Homestead Credit is claimed, and no Schedule H is attached
- 23) Schedule H is filed, and a rent certificate or property tax bill is missing
- 24) Schedule H line 1a, age is less than 18, claimant does not qualify
- 25) Schedule H, line 2, answer is no, claimant does not qualify
- 26) Schedule H, line 3, answer is yes, and claimant is less than 62, claimant does not qualify
- 27) Schedule H, age is less than 62, and claimed as dependent on tax return, claimant does not qualify
- 28) Schedule H, line 4a and 4b, both questions are answered yes, claimant does not qualify
- 29) Schedule H, household income greater than 24,499 - No credit available
- 30) Filing status is married filing separately, and spouse name and/or SSN is missing
- 31) Direct Debit routing transit number is invalid
- 32) Direct Debit payment date is blank
- 33) Direct Debit payment date is invalid. Must be no later than April 17th for timely returns and no later than submission date for later and extension returns.

IX. 2005 WISCONSIN FORM W-RA, REQUIRED ATTACHMENTS FOR ELECTRONIC FILING

- 1) Form W-RA and required supporting documents must be mailed to the appropriate addresses when you file Homestead, Farmland Preservation Net Income Tax Paid to Another State and Veterans and Surviving Spouses Property Tax Credit claims. Failure to submit Form W-RA or using the wrong address will delay processing of the return. See pages 3 and 4.
- 2) Use only the official Form W-RA or an approved substitute form, which duplicates the official form in format, language, content and size. Form W-RA must be on white paper. Only black ink may be used in preparing Form W-RA. WDOR's scanning equipment cannot read any other ink or pencil.
- 3) Form W-RA does not serve as a power of attorney or as a substitute for the information required to be provided on the electronic tax return.

X. ERO RESPONSIBILITIES

Following is the sequence of events in handling an electronic return:

- 1) ERO prepares the return and computes the tax based on the information the taxpayer provides, or accepts an already prepared tax return for the purpose of transmitting it electronically.
- 2) ERO verifies that the state taxes withheld on W-2s, W-2Gs, and 1099s are Wisconsin withholding.
- 3) ERO and taxpayer confirm that information needed to directly deposit the refund in the taxpayer's bank account is correct. See Part XII for information on refund options, including direct deposit.
- 4) ERO and taxpayer confirm that information needed to directly debit the amount due from the taxpayer's bank account is correct. See Part XVI Payment of Balance Due Amounts.
- 5) The taxpayer verifies the information on the return, after the return has been prepared and before it is transmitted.
- 6) ERO provides the taxpayer with copies of the prepared return and any other documents used in preparation of their return.
- 7) ERO keeps a copy of federal extension for returns filed between April 18th and October 16th.
- 8) ERO submits Form W-RA and required supporting documentation when the Wisconsin electronic return includes a Homestead Credit, Schedule H, Farmland Preservation Credit, Schedule FC, Net Income Tax Paid to Another State, Schedule OS, or Veterans and Surviving Spouses Property Tax Credit. **(See pages 3 and 4 for mailing details).**
- 9) ERO retains all wage, withholding, and other income statements for four years if electronic return does **not** include Schedule H, Schedule FC, Schedule OS, or Veterans and Surviving Spouses Property Tax Credit. EROs may be required to submit the information at a later date when notified by the Wisconsin Department of Revenue.

Note: EROs must not submit forms or schedules that are excluded from electronic filing (See Part IV). Returns requiring forms or schedules excluded in Part IV must be filed on paper.

XI. EARNED INCOME CREDIT (EIC)

Taxpayers qualify for the Wisconsin earned income credit when all of the following conditions are true:

- They qualify for the federal earned income credit
- They have at least one qualifying child
- They were a legal resident of Wisconsin for **all** of 2005

Wisconsin's earned income credit is a percentage of the federal earned income credit and is based on the number of qualifying children. Percentage of the federal credit for:

- one child is 4%
- two children is 14%
- three or more children is 43%.

The software vendor will provide the Wisconsin EIC-A worksheet for information on up to three qualifying children when you file the return. Returns submitted without this information will be delayed in processing while we write for the taxpayer to provide it.

XII. REFUND OPTIONS

Taxpayers may elect to have their overpayments:

- 1) Deposited directly into a savings or checking account
- 2) Sent to them in the form of a refund check
- 3) Applied all or in part to their 2006 estimated tax account. (Not all software packages provide the option to apply a refund to 2006 estimated tax.)



If direct deposit is elected, the verification procedures outlined in IRS Publication 1345 must be followed. A Wisconsin refund does not need to be deposited in the same bank account as a federal refund. The direct deposit information must be included in the Wisconsin generic record direct deposit section of the electronic return.

Note: *Do not request direct deposits to accounts that are payable through a financial institution other than the one at which the account is located. (If this condition exists, there should be a notation printed on the front of the taxpayer's check.)*

Do NOT call the Wisconsin Department of Revenue to verify direct deposits. Instead call the Automated Clearing House (ACH) department at the taxpayer's financial institution and give the following information:

- Account number and type of account (checking or savings)
- Date the direct deposit was made
- Exact amount of the direct deposit

To determine the date a direct deposit was made, access the WDOR's automated refund inquiry system by calling (608) 266-8100, (414) 227-4907, 1-866-947-7363 toll free within the U.S. or Canada, or online at www.dor.state.wi.us (direct link is <https://prd2p.it.state.wi.us/dor/faqs/inquiry.html>). You will need to know the taxpayer's social security number and the amount of the refund. This automated system has the most current information about the tax return and is updated whenever the processing status of the tax return changes. It is the same information department employee's access. If the processing status has not changed since the last contact, the message will tell you that no further information is available. When you get this message, you should wait at least seven days before you contact WDOR again.

WDOR cannot honor a direct deposit request when:

- All/part of the overpayment is applied to:
 - delinquent Wisconsin taxes
 - delinquent child support
 - debts to other state agencies
 - debts owed to counties or municipalities in Wisconsin
- The amount of the overpayment is adjusted
- The return must be reviewed before the overpayment can be issued as a refund



XIII. REFUND DELAYS

Refunds from Wisconsin returns filed in the Federal/State ELF Program will usually be issued within one week if direct deposited and two weeks if paper check. However, certain conditions will delay refunds and may change refund amounts. This happens with refunds from electronically filed returns, as well as with refunds from paper returns.

Some possible reasons for refund delays:

- 1) The proper Homestead Credit attachments were not mailed timely.
- 2) Earned Income Credit and the EIC-A is not completed.
- 3) The taxpayer or spouse owes delinquent Wisconsin taxes.
- 4) The taxpayer or spouse owes a debt to another Wisconsin state agency.
- 5) The taxpayer or spouse owes a debt to counties or municipalities in Wisconsin.
- 6) The estimated tax payments claimed on the return do not match the estimated tax payments recorded on the WDOR estimated tax file.
- 7) The refund or balance due amount is adjusted when the electronic return is processed.
- 8) The return acknowledgment contained one or more error codes.
- 9) The return must be reviewed before the refund can be issued. Many returns with EIC claims are reviewed.

If the refund is delayed, direct deposit of the refund may not be possible. A paper check will be issued if direct deposit is not possible.

XIV. FILING TIMELY

EROs must file electronic returns in a timely manner. WDOR will accept all returns transmitted to the IRS through April 17, 2006.

XV. EXTENSIONS TO FILE

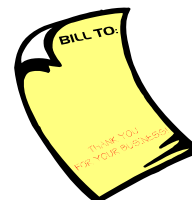
Returns filed between April 18 and October 16, 2006 will be accepted if the taxpayer has a federal extension of time to file. Wisconsin honors the federal extension.

A copy of the federal extension (Form 4868) must be kept with the taxpayer's records. The taxpayer does **NOT** need to fax or send Form 4868 in **UNLESS** the department requests it or if the taxpayer is incorrectly assessed a late filing fee.

XVI. PAYMENT OF BALANCE DUE AMOUNTS

Wisconsin accepts electronic returns with a balance due.

To pay the balance due by:



1) **Direct Debit**

- Direct Debit is free and the taxpayer decides when the tax payment is withdrawn from their bank account.
- Direct Debit is only available to those who e-file.
- A taxpayer may e-file early and at the same time authorize the withdrawal from their savings or checking account as late as April 17, 2006. If the authorized payment date is after April 17, the return will reject.
- For returns filed after April 17th, the payment is effective on the filing date. If the date is later than the return file date the return will reject.
- Returns will reject if the payment date is missing or invalid.

2) **Credit Card** - The taxpayer may:

- Use Mastercard®, American Express®, Discover® or Visa®. Call toll free or access by Internet the service provider listed on the following page and follow the instructions of the provider.

Official Payments Corporation
1-800-2PAY-TAX (1-800-272-9829)
1-866-621-4109 (Customer Service)
<http://www.officialpayments.com/index.jsp>

Note: A convenience fee of 2.5% (with a minimum of \$1) will be charged by the service provider based on the amount the taxpayer is paying. The taxpayer will be told what the fee is during the transaction. The taxpayer will see two separate transactions on their credit card billing statement: one for the tax, and one for the convenience fee.

- Taxpayer should write down and keep for their records the confirmation number they are given at the end of the transaction and the amount they charged.
- Payment must be made on or before April 17, 2006.

3) **Electronic Funds Transfer (EFT)**

- The taxpayer or ERO must request personalized EFT registration materials and complete instructions by using one of the following options:
 - a. Fill in the on-line form at www.dor.state.wi.us/eserv/eft1.html.
 - b. Send name, address and social security number to the EFT Registration Unit, Wisconsin Department of Revenue, PO Box 8949, Madison, WI 53708-8849.
 - c. Call (608) 264-9918.
- Follow the instructions to complete the registration form, use the personal EFT identification number and password to register at <https://www.witaxeft.com/> or by calling the toll free registration number (888) 338-9472. Taxpayers may immediately make EFT payments once this step has been completed.
- Taxpayer or ERO mails the signed registration document to EFT Registration Unit, Wisconsin Department of Revenue, PO Box 8849, Madison, WI 53708-8849.
- Payments may be warehoused until the date the taxpayer actually wants the payment transferred from their bank account to WDOR.

- Taxpayer will receive a confirmation number as proof of their payment.
- EFT payments must be initiated by 4 p.m. on April 14, 2006 to be considered timely.

4) **Check or Money order:**

- The ERO must give the taxpayer a 2005 Electronic Payment Voucher (Form EPV).
- Verify taxpayer name, address, social security number on the 2005 Form EPV matches what is on the tax return.
- Make payment payable to Wisconsin Department of Revenue.
- Be sure the payment amount matches amount entered on the 2005 Form EPV.
- Send the balance due payment with the 2005 Form EPV to: Wisconsin Department of Revenue, PO Box 2942, Milwaukee, WI 53201-2942
- Payments must be postmarked by April 17, 2006.

During processing, the balance due may be adjusted. In these cases, WDOR will issue a Notice of Adjustment with a tear off payment voucher. This notice is sent directly to the taxpayer.

If the taxpayer agrees with the adjustment, the new balance due should be sent with the tear off payment voucher to the address on the voucher. Appeal rights and procedures are explained on the back of the Notice of Adjustment and should be followed when the taxpayer does not agree with the adjustment.

Unfortunately due to posting problems and timing issues, sometimes taxpayers will receive bills for amounts they have already paid. If this happens, the taxpayer should follow the appeals process on the back of the bill and tell the department when the amount was paid.

NOTE: When paying the balance due on an electronically filed 2005 tax return, make sure the Form EPV electronic return payment voucher is for tax year 2005.

XVII. WHAT EROS MUST PROVIDE TO THE TAXPAYER

The ERO must furnish the taxpayer with documentation of all completed Wisconsin forms and schedules filed for the taxpayer.

This documentation may be furnished on:

- 1) Official Wisconsin forms
- 2) Copies of official forms
- 3) ERO designed forms that have data entries cross-referenced to the line numbers on the official forms

The ERO must also provide the taxpayer with:

- 1) Documents containing required signatures
- 2) Any other documents which are not Wisconsin forms or schedules

The ERO should advise the taxpayer to:

- 1) Retain copies of :
 - Forms W-2, W-2G, or 1099R
 - Any other documents, not required by WDOR, which the taxpayer voluntarily includes as supporting material
 - Schedule FC attachments
 - Schedule H attachments
 - Schedule OS attachments
 - Veterans and Surviving Spouses Property Tax Credit attachments
- 2) Allow at least four weeks before contacting the department when notified that a return is being reviewed.
- 3) Wait two weeks from the Wisconsin return acknowledgment date before making an inquiry about a refund, unless you are notified that the return was selected for review.
- 4) Contact WDOR at www.dor.state.wi.us, (608) 266-8100, (414) 227-4907, or 1-866-947-7363 toll free within the U.S. or Canada for information about refunds. The inquiry number is available 24-hours a day, seven days a week. Taxpayers will be asked for their social security number, and the amount of their WDOR refund. The ERO must, upon request, provide the taxpayer with this information.

DO NOT refer your customers to the Electronic Filing Coordinator's phone number to research refunds. They will only be referred to the Refund Research numbers (608) 266-8100, (414) 227-4907, or 1-866-947-7363.

XVIII. ADVERTISING STANDARDS

Guidelines in IRS Publication 1345, Chapter 6 and Revenue Procedure 91-69, Sec. 12, .01 through .03 and .05 through .09 must be followed for Wisconsin Federal/State ELF, as though references to Internal Revenue Service and Service were references to Wisconsin Department of Revenue, State of Wisconsin, or the State and references to the FMS or Treasury Seals were references to the State of Wisconsin Seal.

XIX. CHANGES TO ELECTRONIC RETURNS



Electronic returns cannot be recalled or intercepted in process after transmission. Changes to any entries after a return has been accepted must be filed on an amended return (Form 1X) through the normal paper filing process to WDOR. **DO NOT** try to change the computation between the date transmitted and the date WDOR acknowledges the return. Mail amended returns to:

(If tax due)

Wisconsin Department of Revenue
PO Box 268
Madison, Wisconsin 53790-0001

(If refund and no tax due)

Wisconsin Department of Revenue
PO Box 8991
Madison, Wisconsin 53708-8991

Note: If the original electronic return showed an amount due, and you are filing an amended return to correct an error on this return, mail the amended return to Wisconsin Department of Revenue, PO Box 8949, Madison, WI 53708-8949, with a note stating “Please cancel the bill per the amended return.”

XX. MONITORING AND SUSPENSION OF ELECTRONIC FILING PRIVILEGES

WDOR will monitor EROs for conformity to rules, regulations, and procedures in this publication. Under the ELF program, WDOR may issue warnings or suspend an EROs authorization to file Wisconsin ELF returns for failure to follow these rules, regulations, and procedures.

We look forward to working with you in the coming season!

We want to hear from you! Please send your comments and suggestions on how the ELF program and this manual can be made more useful for you to: Wisconsin Electronic Filing, Wisconsin Department of Revenue, PO Box 8949, Madison, WI 53708-8949.

PHONE: (608) 264-6886

FAX: (608) 266-9829

EMAIL: efiling@dor.state.wi.us



ATTACHMENT A

**WISCONSIN FEDERAL/STATE ELECTRONIC FILING
PHONE AND ADDRESS LIST**

REFUND INQUIRIES BY PHONE:

(414) 227-4907 or (608) 266-8100
1-866-947-7363 toll free within U.S. and Canada
Available 24 hours every day
(414) 227-4000 or (608) 266-2772
Available 7:45 AM - 4:15 PM when offices are open.

Refund status

Staff assistance

INTERNET REFUND INQUIRIES: www.dor.state.wi.us

WISCONSIN ELECTRONIC FILING OFFICE:

Wisconsin Department of Revenue
PO Box 8949
Madison, WI 53708-8949

Phone: (608) 264-6886
Fax: (608) 266-9829
E-mail: efiling@dor.state.wi.us

MAIL FORM W-RA WHEN -

Return includes **Homestead Credit, Schedule H or H-EZ**..... Mail Form W-RA and all attachments
..... Wisconsin Department of Revenue
..... PO Box 8977
..... Madison, WI 53708-8977

Return includes **Farmland Preservation Credit, Schedule FC** Mail Form W-RA and all attachments
Credit for Net Tax Paid to Another State, Schedule OS Wisconsin Department of Revenue
Veterans and Surviving Spouses Property Tax Credit ... PO Box 8967
..... Madison, WI 53708-8967

When using other mail service provider..... Wisconsin Department of Revenue
..... Mail Opening Mail Drop 1-151
..... 2135 Rimrock Rd
..... Madison, WI 53713

MISSING ACKNOWLEDGMENTS: Call your software company or transmitter.

PAPER RETURNS TO REPLACE REJECTED WISCONSIN ELECTRONIC RETURNS:

Mail to Wisconsin Department of Revenue
If refund or no tax due PO Box 59, Madison, WI 53785-0001
If tax due PO Box 268, Madison, WI 53790-0001
If homestead credit claimed PO Box 34, Madison, WI 53786-0001

PAYMENTS FOR BALANCE DUE RETURNS:

Mail with 2005 Form EPV voucher to Wisconsin Department of Revenue
..... PO Box 2942
..... Milwaukee, WI 53201-2942

ATTACHMENT B

Section 3: Wisconsin Front-End Validation

Informational Codes and Reasons

Code	Form	Field	Rejection/Error Description	
001	All	300-1	Duplicate return - already a current year return on file	THIS WILL REJECT
002	All	All	Invalid byte count or field size/type. Record could not be processed or formatted correctly	THIS WILL REJECT
005	1	300-1	Form Code must be a '1'	
	1A	300-1	Form Code must be a '0'	
	WIZ	300-1	Form Code must be a '4'	
007	All	050-1	Invalid EFIN - Not numeric or all zeroes	
008	All	050-1	Invalid ETIN - Not numeric or all zeroes	
010	All	060-1	Taxpayer Last Name is blank	THIS WILL REJECT
015	All	070-1	Taxpayer First Name is blank	THIS WILL REJECT
020	All	000-5	Taxpayer SSN must equal the Federal Primary SSN	THIS WILL REJECT
025	All	075	Address is blank	THIS WILL REJECT
030	All	085	City is blank	THIS WILL REJECT
035	All	095	Invalid State Abbreviation	
040	All	100	Zip Code not numeric	
045	All	300-5	Taxpayer Campaign Fund not equal to ' ' or 'X'	
047	All	300-6	Spouse Campaign Fund not equal to ' ' or 'X'	
050	All	300-2	City, Village, or Township code must equal 'C', or 'V', or 'T'	
055	All	300-3	Municipality is blank	
060	All	105	County is blank	
065	All	300-4	School Code must be numeric	
070	All	415	When Rent Credit is claimed then Rent Paid (405) or (410) must be greater than zero	
075	All	425	When Property Tax Credit is claimed then Taxes Paid (420) must be greater than zero	
080	All	545	When a Refund Amount is claimed then Amount Owed (550) must be zero	
085	All	550	When an Amount Owed is claimed then Estimated Tax Offset (555) must be zero	
105	All	070-2	Filing as Married - Spouse First Name missing	THIS WILL REJECT

Section 3: Wisconsin Front-End Validation

Informational Codes and Reasons

Code	Form	Field	Rejection/Error Description	
106	All	055	Filing as Married - Spouse SSN missing	THIS WILL REJECT
111	All	300-7	Filing Status must be '1' or '2' , or '4'	
160	1	535	When Farmland Tax Relief Credit is claimed then Taxes Paid (530) must be greater than zero	
195	All		Invalid Entry	
205	All	300-7	When Married Couple Credit is claimed Filing Status must be a '2'	
210	1, 1A	450	Married Couple Credit must be equal to what is computed on the schedule	
220	1, 1A		Math error on the Married Couple Credit Schedule	
225	All	1800	Married Couple Credit is greater than \$480	
655	1	400	WI Itemized Deduction Credit must equal WI Schedule 3 Credit (1680)	
960	1	665	Field 665 must equal the sum of fields 785, 790, 795, 800 and 805.	THIS WILL REJECT
961	1	785etc	When any of fields 785, 790, 795, 800 or 805 is greater than zero, the corresponding code filed must be filled in.	THIS WILL REJECT
976	H	125	Age is less than 18, claimant does not qualify.	THIS WILL REJECT
977	H	130	Answer is no, claimant does not qualify.	THIS WILL REJECT
978	H	135	Answer is yes, and claimant is less than 62, claimant does not qualify.	THIS WILL REJECT
979	H		Age is less than 62, and claimed as dependent on tax return.	THIS WILL REJECT
980	H	140/145	Both questions are answered yes, claimant does not qualify	
981	H		Household income greater than 24,499. No credit available.	THIS WILL REJECT
982	1,H		A Sch FC and H cannot both be filed.	THIS WILL REJECT
984	H		When more than one tax bill exists, the number of acres, assessed value of land, and net taxes must be provided for each tax bill.	THIS WILL REJECT
985	H		The year, owner(s), owner type, property address, assessed land and improvement value and acres (when more than one) must be provided. If entries are from a personal property tax bill with no assessed land value, the land value may be zero but Homestead Note #14 must be checked.	THIS WILL REJECT

Section 3: Wisconsin Front-End Validation

Informational Codes and Reasons

Code	Form	Field	Rejection/Error Description	
986	1,1A		Sch H is present, but no credit shown on homestead credit line of Form 1 or 1A.	THIS WILL REJECT
987	H		Sale of home is indicated and information is missing. Necessary information includes date home was sold, name and type of seller(s), property address, selling price, expense of sale (if any), adjusted basis of home, and sold home date of occupancy.	THIS WILL REJECT
988	H		Owner is self and/or spouse and other, ownership percent missing.	THIS WILL REJECT
989	H		Seller owner type is self and/or spouse and other, ownership percent missing.	THIS WILL REJECT
990	All		A State-Only return filed without a complete federal record	THIS WILL REJECT
991	1, 1A		Homestead credit being claimed, no Schedule H filed	THIS WILL REJECT
992	1, 1A		Schedule H filed, but missing a Rent Certificate or property tax information	THIS WILL REJECT
993	1		Return was filed "married filing separately." Spouse name and SSN missing	THIS WILL REJECT
995	All		Direct Debit routing transit number is invalid.	THIS WILL REJECT
996	All		Direct Debit payment date is blank.	THIS WILL REJECT
997	All		Direct Debit payment date is invalid. Must be no later than April 15 th for timely returns and no later than submission date for late and extension returns.	THIS WILL REJECT
998	All		Test return	
999	All		EFIN failed suitability testing	THIS WILL REJECT

End of Informational Rejection Codes and Reasons

2005 Wisconsin Form W-RA

Required Attachments for Electronic Filing



NOTE: Failure to mail timely to the correct address with all attachments will result in refund delays.

Homestead Credit Claim

Wisconsin Department of Revenue
PO Box 8977
Madison, WI 53708-8977

- Farmland Preservation Credit Claim
- Net Income Tax Paid to Another State Claim
- Veterans and Surviving Spouses Property Tax Credit
- Wisconsin Free File Tax Return (only when instructed)



Wisconsin Department of Revenue
PO Box 8967
Madison, WI 53708-8967

USE BLACK INK ONLY**I. Taxpayer Information** – Fill in the name, address, and social security information

YOUR LAST NAME	FIRST NAME AND INITIAL	SOCIAL SECURITY NUMBER
IF JOINT RETURN, SPOUSE'S LAST NAME	FIRST NAME AND INITIAL	SOCIAL SECURITY NUMBER
PRESENT HOME ADDRESS (STREET, APARTMENT, ROUTE)		DAYTIME PHONE NUMBER
CITY OR TOWN	STATE	ZIP CODE
		E-MAIL ADDRESS

If your return was prepared by a third party, may the department contact your preparer if questions arise during the processing of your return? ☐ Yes ☐ No

II. Tax Return Information (Amounts in Whole Dollars Only)

1. Homestead Credit (Schedule H, line 19; Schedule H-EZ, line 14) 1 _____
2. Farmland Preservation Credit (Schedule FC, line 18) 2 _____
3. Net Income Tax Paid to Another State (Schedule OS, line 8) 3 _____
4. Eligible Veterans and Surviving Spouses Property Tax Credit
(Form 1, line 48; Form 1A, line 36) 4 _____

III. Preparer Information

SOCIAL SECURITY NUMBER or PTIN	DATE	DAYTIME PHONE	E-MAIL ADDRESS
FIRM'S NAME (YOURS, IF SELF-EMPLOYED) AND ADDRESS			

Instructions for Wisconsin Form W-RA

General Instructions

You must mail Form W-RA with the required supporting documentation attached when you electronically file an income tax return on which you have claimed homestead, farmland preservation, net income tax paid to another state, or veterans and surviving spouses property tax credit. You may also be instructed to submit Form W-RA when using the Wisconsin Free File application. Refunds may not complete processing until we receive the Form W-RA when required. Be sure to mail timely and to the correct address listed below.

Homestead Credit Claim – Within 48 hours of receipt of your Wisconsin acknowledgment, mail original Form W-RA along with all of the required attachments (W-2s, W-2Gs, 1099Rs, original rent certificate(s), tax bill(s), legal documents and statements) to:

Wisconsin Department of Revenue
PO Box 8977
Madison, WI 53708-8977

The Form W-RA for any return including Homestead credit should be mailed to the above address regardless of the other credits claimed.

Farmland Preservation Credit Claim – Within 48 hours of receipt of your Wisconsin acknowledgment, mail the original Form W-RA along with all of the required attachments (W-2s, W-2Gs, 1099Rs and all Schedule FC attachments listed in the 2005 Schedule FC instructions) to address below.

NOTE: DO NOT mail Farmland Tax Relief Credit Claims.

Net Income Tax Paid to Another State Claim – Within 48 hours of receipt of your Wisconsin acknowledgment, mail the original Form W-RA along with all of the required attachments listed in the 2005 Schedule OS instructions (other state income tax return(s), withholding statement(s), Wisconsin Schedule(s) 5K-1, 3K-1 or federal Schedule(s) K-1 and statement) to address below.

Veterans and Surviving Spouses Property Tax Credit – Within 48 hours of receipt of your Wisconsin acknowledgment, mail original Form W-RA along with your real estate tax bill(s) for all taxes paid in 2005 and your DVA (Wisconsin Department of Veterans Affairs) verification to address below.

Wisconsin Free File Tax Return – When instructed and within 48 hours of confirmed filing, mail original Form W-RA along with all of the required attachments to address below.

Wisconsin Department of Revenue
PO Box 8967
Madison WI 53708-8967

In All Cases – When using a mail service provider that is NOT the US Postal Service, deliver to Wisconsin Department of Revenue, Mail Opening (MS 1-151), 2135 Rimrock Rd, Madison, WI 53713.

Reminder: Keep for at least 4 years, a copy of all documentation supporting your income tax return and homestead, farmland preservation, net income tax paid to another state, or veterans and surviving spouses property tax credit claim. Submit it to the department when requested.

I. Taxpayer Information

Print or type name(s), social security number(s), address, day-time phone number, and e-mail address (if applicable) in the area provided. The information must match the information filed electronically. If your return and homestead, farmland preservation, net income tax paid to another state, or veterans and surviving spouses property tax credit claim was prepared by a third party, indicate whether the department may contact your preparer if questions arise during the processing of your return or claim.

II. Tax Return Information

Lines 1-5. Use whole dollars only in this area. If not applicable, leave blank.

III. Preparer Information

If your return or claim was prepared by a third party, print or type the requested preparer information.

Tax Due – pay by direct debit, mail or credit card

Direct Debit

Electronic withdrawal from checking or savings accounts.

Mail

Send payment with a 2005 Form EPV, Wisconsin Electronic Payment Voucher, to Wisconsin Department of Revenue, PO Box 2942, Milwaukee, WI 53201-2942

Credit Card

- Online at www.officialpayments.com
- By telephone call 1-800-2PAY-TAX (1-800-272-9829).

Questions

Refund: You can usually expect your refund within two weeks after the Wisconsin Department of Revenue acknowledges receipt of the return. Your refund will be delayed if your return is selected for review. If it has been longer than four (4) weeks, you may check the status of your refund 24 hours a day, seven days a week. You will need to know your social security number and the refund amount.

(608) 266-8100 in Madison or
(414) 227-4907 in Milwaukee or
1-866-WIS-RFND (1-866-947-7363)
toll-free within the U.S. or Canada
www.dor.state.wi.us

General Tax: (608) 266-2772
income@dor.state.wi.us

General E-Filing: (608) 264-6886
efiling@dor.state.wi.us

Forms Requests: (608) 266-1961 or download at
www.dor.state.wi.us

Operator assistance is available Monday-Friday from 7:45 a.m. to 4:15 p.m.

2005 WISCONSIN ELECTRONIC PAYMENT VOUCHER

CODE 5

FORM

File only if submitting payment.
Make your check payable to and mail your voucher to:
Wisconsin Department of Revenue
Post Office Box 2942
Milwaukee, WI 53201-2942

EPV

Your last name	Your first name and initial	Your social security number 	
Spouse's last name	Spouse's first name and initial	Spouse's social security number 	
Home address (number and street or rural route)		Telephone number	
City or post office		State	Zip code

D-102

Amount of Payment

\$

Please do not staple your payment to this voucher

ATTACHMENT E

ALWAYS MAKE SURE:

For returns with Homestead, Farmland Preservation, Net Income Tax Paid to Another State, or Veterans and Surviving Spouses Property Tax Credit. - Send W-RA with required attachments within 48 hours after Wisconsin acknowledgment. (See Section IV, pages 3 and 4)

Staple all W-2s and other income statements, and all required supporting documents and schedules to the W-RA.

W-2s attached to the W-RA include the state information in boxes 15 and 17.

W-2s are legible; especially the state information in boxes 15 and 17.

Name and social security number on the W-RA and the name and social security number on the transmitted return match.

Follow up immediately if you don't have a Wisconsin return acknowledgment within **5 days** of acceptance of the federal return.

You have received an acknowledgment of the **Wisconsin** return.

You include your name (or firm's name), complete mailing address, telephone number and, if you have one, your e-mail address on Form W-RA.

You send payments with 2005 Form EPV voucher to the address on the voucher.

You advise taxpayers to retain copies of their return and all supporting documents for future WDOR requests.

You check box on Form W-RA if taxpayer agrees WDOR may contact you if we have questions when processing taxpayer's return.

NEVER:

Write out unnecessary parts of clients' street addresses, e.g. 100 West Main Street should be keyed as 100 W Main St on the electronic return.

Key tax withheld by other states as Wisconsin withholding.

Send the federal copy of W-2 that does not show the Wisconsin wages and tax withheld.

Give the electronic filing office phone number to clients.